

Attachment 15: Allocation of Undistributed Disbursements and Collections

The Defense Finance and Accounting Service (DFAS) Accounting Services Networks are directed to allocate between Federal and Public Accounts Payable and Accounts Receivable adjustments for **supported** undistributed disbursements and collections. One approach for these allocations may be based on the percent of federal and public payables and receivables applied uniformly to the undistributed amounts. Another methodology could be to take into account the specific components of the undistributed analysis and the types of appropriation involved. For example, payments related to intransit Mechanization of Contract Administration Services (MOCAS) would relate to public payables and interfund transactions would relate to federal payables. From an appropriation approach, payments intransit to personnel accounts and travel payments would be public.

For **unsupported** undistributed transactions, there is no logical formula to apply that would provide meaningful support for the journal voucher. Therefore, the amount of all unsupported undistributed **collections** should be posted to USSGL 2400 – Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections. All unsupported undistributed **disbursements** should be posted to USSGL 2120 -- Disbursements in Transit. Both of these JV's would be reversed in the beginning of the new fiscal year.

Additionally, effective for the 2nd Quarter FY 2004, UFS process and continuing through 2nd Quarter, FY 2005, liabilities, i.e., the liabilities for unsupported undistributed collections have been reclassified as "Current" vice Non-Current.

Questions regarding this guidance should be directed to Cathy Cribbs at (703) 601-2551.